

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 921: UNIFORM SALES AND USE TAX**  
**ADMINISTRATION ACT HEADING: PL 2001, c. 496, §1 (new)**

**§7127. COOPERATING SOVEREIGNS**

The agreement is an accord among individual cooperating sovereigns in furtherance of their governmental functions. The agreement provides a mechanism among the member states to establish and maintain a cooperative, simplified system for the application and administration of sales and use taxes under the duly adopted law of each member state. [ 2001, c. 496, §1 (NEW). ]

SECTION HISTORY

2001, c. 496, §1 (NEW).

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